

## HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 23, 2002

The Hall County Board of Equalization met July 23, 2002 at 9:00 a.m. in the county board meeting room, 121 South Pine, Grand Island, Nebraska 68801.

CALL TO ORDER The meeting was called to order by Chairman Lancaster

ROLL CALL - Scott Arnold, Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Lonnie Logan Also present were Jan Pelland County Assessor and Jerry Knoche representative from Great Plains Appraisal.

County Assessor Jan Pelland reviewed the following protests that the board heard testimony on at the formal hearings:

216 Wade Haines add \$100.00 to value brought in survey and owner requested to add additional value

910 Gary Quandt the assessor needed documentation from the airport concerning the lease, the cost of the lease was \$100.00 then it was to go \$200.00, the value was set at \$14,400.00 the assessor has a letter from the airport stating that they did not increase the lease payment to \$200.00 so the now the value is at \$7,200.00

6 Leroy Cote rental building used income lowered to \$104,228.00 less \$7,389.00

11 Judith Bourlier mobile home is a \$1,317.00 lowered \$164.00 because of condition

12 Mark Peters located on Dean Street was higher lowered to equalize with other properties not at \$71,760.00 reduced by \$18,238.00

13 Donald Irvine no change received rural update and TERC

17 Norman Elstermeier mobile home still on property January 1 will be removed for next year

20 Joyce Sullivan purchase agreement lowered to \$62,800.00 reduced \$10,470.00

23 Donald Muhs rural property blow outs in lowest class of ground assessor recommended no change

26 Eugene Buettner was lowered to purchase price \$18,000.00 assessor recommended no additional change

34 Douglas Wolf reviewed now at \$178,983.00 reduced by \$16,522.00

35 Wilma Nowka no change fire in June building removed change next year

36 Norman Stelk lowered \$389,320.00 less \$7,902.00 received rural update and TERC increase this has two sites

47 James Koenig no change based on purchase price

49 Alvin Meyer no change pivot irrigation on property this was the cause of the increase

52 Veronica McGovern recommended no change

64 Neal Sidders recommended no change

65 Neal Sidders, recommended no change 8 acres of excretion land issue

67 Daniel Lau recommend to lower \$217,536.00 reduced \$15,664.00

93 Claude McAlpine flooding problem 30% reduction lowered to a total of \$78,232.00

102 Andrew Aken recommended no change consider removing TERC

110 Robert Wortman looked at house lowered to \$43,170.00 no additional change received rural update and TERC

111 Janelle Brown equalized this at \$48,217.00 reduced \$2,679.00

117 Ted Parker in Marks Trailer Park this is a mobile home looked at it used a 25% reduction for location value at \$7,739.00 reduced \$2,304.00

126 Vernon Larson additional 5% reduction on mobile home total value of \$107,520.00 reduced by \$3,521.00

152 Noah Bell recommended no change

161 David Voss recommended no change received Terc and rural update increase could use a % reduction

168 David Krecklow inspected lowered value to \$79,500.00 reduced by \$3,981.00 this was a HUD property

172 Michael Egbert recommended to lower to \$102,000.00 reduced \$20,700.00

175 Clarence Quandt adjusted total value to \$138,114.00 addressed condition of house and out bldg reduced by \$19,249.00

182 Lavern Suntych this is irrigated grass so valued at irrigated crop value referee suggested that grass could be at 75% of irrigated land value because there is no production from the land or could also use dry land value there are 31 irrigated acres use 50% reduction from irrigated classes

196 Roger Schmidt asked for 74% of purchase price value at \$51,947.00 reduced \$18,290.00

213 Don or Delores Muhs no change based on sales it is under market could remove TERC

228 Carolyn Woodman recommended no change

236 Jon Baker reviewed additional properties value at \$143,780.00 involved in trust reduced by \$17,138.00

291 Terry Fegter issue with sq ft remeasured made adjustment value at \$163,338.00 reduced \$35,133.00

296 Sherry Kissler looked at out buildings lowered value to \$152,056.00 reduced \$4,338.00

297 Chuck Kortz mobile home addressed comparables \$33.88 sq ft recommended no change

302 Darrell Penas recommended no change discussed 5% reduction for location value at \$118,393.00 discussion on possible 10% reduction

303 Darrel Penas commercial property recommended value of \$104,280.00

306 Richard Landell recommended no change the increase was because of rural update and TERC this was under assessed only TERC on house

307 Gregory Baker reviewed comps recommended value of \$144,970.00 reduced \$19,472.00

318 Edward Costello drive way issue assessor recommended no change suggested to use 10% reduction

324 Melissa Sutton used comps there were sales in the area that were at \$51.00 to \$74.00 a sq ft recommended no change

328 Maurice Horak reviewed recommended \$101,796.00 total value

353 Russell Fread recommended no change lives on Ashton Street discussion on the fact that the neighborhood is declining assessor used sales in the area and they support the value board discussed a 10% reduction for location

367 James Swezey look for comps to this assessor recommended to adjust value to \$53,000.00 reduced by \$15,509.00

Tape 1 Side A 1 to

386 Darrel Gloe referee walked the ground and recommended no change

387 Darrel Gloe this is the house reviewed and corrected the square feet will lower it and there are some excretion acres recommended no change on them

388 recommended to lower to \$48,981.00 lowered by \$843.00

389 recommended no change all irrigated ground

390 recommended no change all irrigated

391 adjusted excretion to waste value lowered by \$15,207.00

392 recommended to lower by \$10,597.00

393 recommended no change

394 recommended value of \$210,680.00 lowered \$1,850.00

395 excretion ground recommended value of \$139,756.00 lowered \$34,695.00

396 recommended no change

397 recommended no change  
398 recommended no change

400 Roger Schmidt recommended no change

401 Larry Sorgenfri recommended no change

402 Daryl Beilke recommended no change discussion to remove TERC

405 Delbert Stueven recommended value of \$353,859.00 lowered \$6,480.00

406 recommended no change

422 George Leiser provided a map on comps on site value it has 121 AC of best irrigated ground recommended no change

423 George Leiser did an inspection recommended value of \$302,840.00 lowered \$5,507.00

427 Charles Staab this was a room over the garage reviewed and adjusted to use a different value recommended value of \$228,775.00 lowered \$46,498.00

432 Sharon Haldeman recommended no change on at 74% of purchase price

437 Kirk Jenneman recommended no change discuss removing TERC increase

439 Donald Rohweder recommended no change used comps none available that were right discuss removing TERC

445 R Esther Obermeier inspected looked at another sale lowered to \$106,000.00

457 George Zuerlein based on equalization value at \$176,480.00 lowered \$10,381.00

460 Gary Wiese inspection reduced for physical condition 25% reduction value of \$228,404.00 lowered \$10,486.00

462 Jerome Niedfelt recommended no change  
463 recommended no change this is a double site issue

483 Edith Niemoth recommended no change there was question on mobile home site removed the other trailer does not have any utilities the other trailer was moved

485 Goerge Codner reviewed recommended no change  
486 Goerge Codner recommended no change

502 Sharon Johnson recommended no change  
503 Sharon Johnson based on sale of home on a sheriff sale cannot use this sale recommended no change

507 Kelly & Pamela VonHemel recommended no change

534 R Steve Lancaster recommended no change

588 through 593 Robert Riedy purchased homes price was low because of the condition of these homes discussion on concern that these were not good sales not close to market value on some of the homes Riedy is redoing the homes there will be building permits when fixed up board requested sale price on homes

588 purchased for \$25,000.00

589 purchased for \$29,750.00

590 purchased for \$26,000.00

592 purchased for \$12,500.00

593 purchased for \$31,900.00

600 requested 96% less 4,720.00 \$ 113,280.00 total value

619 Douglas Price was on open market 147 days honored sale price of \$85,900.00

628 Larry Johnson recommended no change this has two sites

633 Eugene Pletcher this property had water problem recommended no change

635 Judith Wagoner reviewed recommended \$24,917.00 lowered \$8,380.00

643 Louise Morrison Wood recommended no change

646 Riley Nielsen recommended no change

672 Clifford Gannon reviewed recommended \$80,355.00 lowered \$2,477.00

681 Sondra Mora reviewed recommended \$304,083.00 lowered \$10,000.00 this is a multiple site property

683 Delores Stueven recommended no change

685 Robert Wetovick an inspection was done recommended a condition adjustment value is \$262,333.00 lowered \$7,840.00

691 Thoms Lauvetz 3 sites on property recommended no change multiple sites

696 Alan Brisnehan recommended no change discussion on TERC

700 Bob Wells recommended no change discussed 20% location adjustment

Tape 1 Side A 575 Side B 1

701 Sidney Moe recommended no change adjusted value last year may looked at equalizing subdivision did not use the amount of land used the value of the house only will make lot size adjustment remove TERC and redo subdivision next year

703 Jim Hurren recommended no change

706 Carolyn Retzlaff – recommended no change remove TERC

710 Robert Seely referee inspection recommended value at \$96,145.00 lowered \$3,331.00

711 Delbert Rathman recommended no change multiple sites

714 Norma Mettenbrink – referee inspected square footage and condition made adjustment was addressed on both houses changed value total of \$480,234.00 lowered \$34,913.00 two sites

731 Rodney Harder trailer recommended no change

732 Rodney Harder received information from realtor concerning listing price this was on the open market he requested 96% value now \$86,400.00 less \$7,246.00

733 Rodney Harder land value recommended no change

736 Ronald Urbach discussion on 20% location adjustment value of \$123,428.00 lowered \$31,672.00

738 Ima Jean Kruse recommended no change

739 Ima Jean Kruse recommended no change

740 Ima Jean Kruse recommended no change

754 Beverly Brostrom recommended no change remove TERC

755 through 760 Grand Island Mall Kevin Brostrom have appraisal issue with income and expense

755 Grand Island Mall a lot parking lot at \$2.75 recommended no change

756 Grand Island Mall building attached recommended to lower to \$1,974.649.00 lowered \$596,951.00

757 south drive by dentention cell recommended no change

758 piece west of mall excess ground lowered recommended to lower to \$136,600.00 lowered \$156,134.00

759 south drive at \$2.75 sq ft recommended no change

760 piece of ground by Burger King equalized with other lots .8036 cents lower \$30,860.00 less \$132,767.00 The total of 755-759 would be \$2,420,000.00

775 Southlawn Apartments this is the club house at Southlawn Apts decreased to \$61,600.00 lowered \$4,833.00

783 Larry Partridge this has three sites assessor recommended no change

795 Jim Maloney adjust out building value at \$208 ,319.00 lowered \$2,303.00

796 Jim Maloney recommended \$263,925.00 lowered \$11,629.00

811 Paul Rauret referee did inspection value now \$265,815.00 lowered \$7,038.00

812 Paul Rauret reviewed recommended \$253,367.00 less \$24,827.00

813 Paul & Carolyn Rauert recommended no change

814 and 815 Paul & Carolyn Rauert same property has two sites 1 full site and a site at ½ value inspection was done recommended \$203,872.00 lowered \$10,569.00

816 Larry & Virginia Korbelik this is an equalization issue recommended to set value at \$124,344.00 lowered \$8,798.00

820 Michael Zulkoski Karen Holm recommended no change discussion was held remove TERC and make a location adjustment of 15% location super adequacy new value 208,482.00 house only \$214,212.00 total value

822 Donald Albright referee inspection assessor addressed % breakdown on completion of construction it is only 50% complete changed value to \$78,114.00

823 Ray Micek reviewed by assessor adjusted value to \$161,622.00 lowered \$9,427.00

835 Keven Splattstoesser – reviewed like property in the Argo Subdivision Area used double wide comps and recommended \$69,498.00 lowered \$8,602.00

844 Robert Irvine recommended no change

849 Fredrick Weavers 2 sites second ½ value shared services recommended recommended no change

853 T&E Cattle Co requested 74% of purchase price value now \$195,360.00 lowered \$27,529.00

854 Little B's Corp recommended no change

856 Thomas Baxter recommended no change

857 Little B Coro recommended no change

881 Leroy Wood – in Westwood Park older area not on city services city wanted to add curb and gutter and they opposed this and did not recommended no change

#### Side B 575

903 Tom Hanson – expressed concern on same property as his that is in the same subdivision and it has less value the other parcel has out buildings or an added garage Pelland stated the difference in the value of the two parcels is only \$153.00 there are water problems in this area assessor recommended no change

904 through 910 John Wolf Piccadilly Apartments assessor stated they needed to address buildings that are on the different lots she reviewed all of the sketches and put the right buildings on the right lots on the cards she recommended the following changes

904 1 bedroom unit set value at \$541,543.00 lowered \$61,176.00

905 \$541,543.00 lowered \$61,176.00

906 \$617,914.00 added \$18,607.00

907 \$617,914.00 added \$18,607.00

908 617,914.00 added \$18,607.00

909 541,543.00 less \$61,176.00

930 Steven Hostler reviewed and recommended \$448,168.00 lowered \$6,650.00

935 Kenneth Hollister - South Platte township this is a split level in rural area difficult to find comps compared to Amic Acres on the second lake area they are \$30.00 higher assessor recommended no change

936 Larry Berney concern on easements and power lines on the property assessor recommended if this is a land issue to use a % adjustment on site there are only 4 acres land is \$22,480.00 house would be affected in the market place remove TERC

938 Ronald Badura in Dean Subdivision site increase was added this year and the TERC increase remove TERC address subdivision next year

954 Andrew Bolin did an inspection equalize with house next door value is \$97,526.00 lowered \$3,760.00

961 Jeremy Trotter recommended no change requested 96% of market but appraisal is two years old with adjustments would be \$88,788.00

966 Vernice Zachry requested inspection at hearing but would not let referee come in this is in Scheel Subdivision remove TERC

971 Danny Kehm recommended no change

981 Robert Irvine recommended no change two sites on this parcel

982 Fredrick Weavers has reappraisal did not provide recommended no change

993 Steve Schmidt recommended no change board remove TERC

999 through 1004 Donald Mehring recommended no change referee looked properties and income and used cap rate supported values

1009 Millard Refrigeration equalization issue have rerun value no at \$5,754,308.00 Jeffries spoke on this issue have more docks and rail access come back to this for further discussion Jerry will review new recommendation from referees based on equalization \$30.00 sq ft \$6,165,330.00 decrease of \$1,035,375.00

618 Amerigold at \$40.00 sq ft \$4,254,741.00 less \$304.214.00, need to equalize there was a math error it is corrected now

1014 Kuehner Farms Inc recommended no change

1015 Kuehner Farms Inc recommended no change

1016 Kuehner Farms Inc. recommended no change

1017 Kuehner Farms Inc. reviewed recommended \$29,115.00 lowered \$1,709.00

1018 Kuehner Farms Inc. recommended no change

1021 Larry Coffey recommended no change

1026 through 1029 Dan Cimino apartment complex did adjust some on all units \$182,000.00 total value the following recommendations were made

1026 lowered \$13,013.00

1027 lowered \$11,406.00



1028 lowered \$11,406.00

1029 lowered \$11,406.00

1058 Leonard and Marlene Mader value is \$337,811.00 lowered \$795.00 on out buildings

1059 Jerry & Marla Hostler recommended no change

1065 Francis T Davis recommended no change

1066 Frances T Davis recommended \$457,758.00 value on the home lowered \$46,907.00 all on the house

1067 Frances T Davis recommended no change

1068 Frances T Davis recommended no change

1069 Frances T Davis recommended no change

1070 Frances T Davis recommended no change

1071 Frances T Davis recommended no change

1072 Frances T Davis interior inspect Adjusted value to \$239,912.00 lowered \$1,1893.00

1079 Roderick & Karen Rieke value on the same home recommended no change

1081 Galen Lambrecht requested inspection could not go in recommended no change

Tape 2 Side A 575

1082 Galen Lambrecht dry corp changed to pasture overgrown with cedar trees and there is excretion ground did not change that; value at \$32,933.00 lowered \$2,583.00

1084 recommended no change

1085 Ron Miller assessor recommended no change this is in the Monfort arrea TERC adjustment

1093 Dale Jenneman recommende to lower value to \$130,848.00 Less \$6,296.00

1096 Lana Holmquist recommended no change this is at 2307 Arrowhead it is 1 acres of land and was lowered two years ago

1112 Lambert Poels receommende to lower value to \$6,165.00 less \$1,354.00 mobile home

1113 Lambert Poels assessor recommended no change board discussed issues on the land it is already discounted questioned metal building is is included in the value

1115 D&D Investments recommended no change

116 D&D Investments value is \$77,008.00 it was reduced this is a duplex located on North Broadwell

11 17 David Starostka ETA recommended no change some of these are duplexes and there is documentation on the sales

1118 D&D Investments recommended no change

1119 Robset & Rosella Starostka recommended no change

1139 Fast Eddys recommended no change this property is for sale and they have hand offers on the property

1145 Starostka Homes this is the property located at 4<sup>th</sup> and Eddy the EPA is currently working on the contamination issue Pelland requested a letter from EPA concerning the contamination issue but did not receive one recommended no change \$92,626.00

1149 Gary Thomas assessor recommended no change did adjust for the water issue last year they only received the TERC and the site increase; the house was lowered for the condition discussion to remove the TERC increase

1150 Gary & Beverly Thomas discussion was held recommended an additional 10% for condition total value of \$192,209.00 lowered \$3,347.00

1151 Wayne Cornelius discussion on the property this has irregular shaped fields and short rows difficult to farm board recommended a 10% adjustment for the condition and the shape of the fields and short rows

1161 Barbara Williby Dunning – made adjustment no finished basement recommended to set value at \$150,209.00 lowered \$9,180.00

1168 Michael Schneider recommended no change

1169 through 1171 Michael Schneider did adjust to 74% of market this is in as irrigated ground the pivots are gone but the wells are still there so it is still irrigated ground recommend no further change

1172 Leo Mettenbrink – appraisal for the farm acres value is \$124,000.00 have \$168,000.00 with the site the is land is only \$ 139,000.00 and house at \$119,040.00 has received a 10% reduction before discussion to use percentage of 25% to house and 10% additional to land and remove the TERC increase it would go from \$287,130.00 to \$242,140.00 if the TERC is removed would be \$237,190.00

182 Laverne Suntych irrigated grass issue change land from \$113,754.00 to \$93,059.00 this would give the total parcel a value of \$18,2034.00 less \$20,625.00

387 Mildred Gloe issue on sq ft adjustment lower house to \$44,288.00 new value of \$379,099.00 lowered \$7,906.00

1151 Wayne Cornelius ran numbers on this adjustment for irregular fields value would be \$156,829.00 lowered \$17,399.00

534 recommended no change discussion to remove TERC Jan needs to redo the whole sub remove TERC increase; special board action also 754 TERC agreement last year

Tape 2 Side B 568

Tape 3 Side A 1 to

County Assessor Jan requested a motion for a blanket approval for all of the recommendations from the assessor and referees.

Arnold made a motion and Jeffries seconded to do a blanket approval of all of the protests except for the following protest numbers:  
36, 102, 110, 161, 182, 213, 302, 306, 318, 353, 402, 437, 439, 463, 534, 588, 589, 590, 592, 593, 628, 681, 691, 696, 700, 701, 706, 711, 714, 736, 754, 783, 814, 820, 849, 903, 936, 938, 961, 966, 981, 993, 1085, 1149, 1151, 1172  
Arnold, Eriksen, Hartman, Humiston, Jeffries, and Lancaster all voted yes and none voted no with Logan absent for the vote. Motion carried.

Arnold made a motion and Jeffries seconded to reverse the TERC increase because it is not supported by the market on the following protests: 102, 110, 161, 213, 306 off of house, 402, 437, 439, 534, 696, 701, 706, 754, 936, 938, 966, 993, 1085 and 1149. Arnold, Hartman, Humiston, Jeffries and Lancaster all voted yes Eriksen voted no and Logan was absent for the vote. Motion carried.

Arnold made a motion and Eriksen seconded to adjust the multiple primary site values that have independent services to be set at half of the value of the first primary site acre and if they have shared services the value is set at half of the half. This will be applied to protest numbers 36, 463, 628, 681, 691, 711, 714, 783, 814, 849 and 981 and all of the others that this would apply to. Arnold, Eriksen, Humiston, Jeffries and Lancaster voted yes and none voted no with Logan absent and Hartman absent for the vote. Motion carried.

Arnold made a motion and Jeffries seconded to honor the sale prices for protest numbers 588, 589, 590, 592 and 593. Arnold, Eriksen, Humiston, Jeffries and Lancaster voted yes and none voted no with Logan absent and Hartman absent for the vote. Motion carried.

Arnold made a motion and Jeffries seconded to make a 10% location adjustment on protests 302, 318, and 353. Protest #1151 will also receive the 10% adjustment for the irregular fields. Arnold, Eriksen, Humiston, Jeffries and Lancaster voted yes and none voted no with Logan absent and Hartman absent for the vote. Motion carried.

Jeffries made a motion and Hartman seconded to use a 30% location reduction and remove the TERC increase on protest 161 for David and Carol Voss. Arnold, Hartman, Humiston, Jeffries and Lancaster voted yes and Eriksen voted no with Logan absent. Motion carried.

Hartman made a motion and Jeffries seconded to reduce the irrigated acres by 50% for protest 182 for Lavern Suntych. Arnold, Eriksen, Hartman, Humiston, Jeffries, and Lancaster all voted yes and none voted no with Logan absent. Motion carried.

Jeffries made a motion and Humiston seconded to apply a 20% location reduction on the house only for protest 700 and 736. Arnold, Hartman, Humiston, Jeffries and Lancaster voted yes and Eriksen voted no with Logan absent for the vote. Motion carried.

Jeffries made a motion and Hartman seconded to remove the TERC increase and reduce the home by 15% because of super adequacy on protest number 701. Arnold, Eriksen, Hartman, Humiston, Jeffries and Lancaster all voted yes and none voted no with Logan absent. Motion carried.

Arnold made a motion and Hartman seconded to equalize the property on protest #903 to account for the extra garage on the comparable parcel in subdivision allowing \$5,760.00 for the garage. Arnold, Hartman, Humiston, Jeffries and Lancaster voted yes and Eriksen voted no with Logan absent for the vote. Motion carried.

Arnold made a motion and Eriksen seconded to use 96% of the current value for protest number 961. Arnold, Eriksen, Hartman, Humiston, Jeffries and Lancaster all voted yes and none voted no with Logan absent. Motion carried.

Hartman made a motion and Humiston seconded to remove the TERC increase and apply an additional 10% reduction on the land, exclusive of the site and a 20% reduction on the house for protest 1172. Hartman, Humiston, Jeffries and Lancaster all voted yes and Arnold and Eriksen voted no with Logan absent. Motion carried.

County Assessor Jan Pelland stated that through the proceedings of the Board of Equalization there are areas that need to be addressed those are Dean Subdivision, Homestead Subdivision and Riverside Acres. Also the completion of the depreciation study that is underway and the TERA Scan system that will allow the board members access to comps in the computer system. Discussion was held and the Board of Equalization would like to make these a priority.

Jeffries wanted to address Morrison Enterprises they are 90% vacant he questioned if they can appeal this to TERC.

Meeting adjourned 3:00 p.m.

Tape 3 Side B 178

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Marla J. Conley Hall County Clerk